



GEORGIA AGRICULTURAL TAX EXEMPTION
GEORGIA DEPARTMENT OF AGRICULTURE

GEORGIA AGRICULTURAL TAX EXEMPTION 2019 PROGRAM CHANGES

The Georgia Agricultural Tax Exemption program (GATE) is an agricultural sales and use tax exemption certificate issued by the Department of Agriculture that identifies its user as a qualified farmer or agricultural producer. The Georgia Agricultural Tax Exemption (GATE) is a program created through legislation, which offers qualified agriculture producers a sales tax exemption on agricultural equipment and production inputs. Read on to understand the most current requirements for the GATE program or visit the link below for more information.



Income qualification of \$5,000 can be aggregated across multiple crops or NAICS codes.



Previous tax forms are still required and must demonstrate income of \$5,000 from combined crops, or provide the Agriculture Commissioner with enough documentation to determine a discretionary approval. Satisfactory documentation could include a business plan, tax returns, forms, sales receipts, FSA data, etc. The Georgia Department of Revenue will provide new and existing GATE cardholders a state taxpayer identification number.



The Georgia Department of Agriculture shall provide each applicant a warning message covering consequences of providing false information or misusing the exemption as well as an acknowledgment that all information will be shared with the Department of Revenue.

Eligibility may be suspended for up to one year in the event of misuse. If a second offense occurs within five years of the original suspension, the eligibility may be revoked. All revocations will result in mandatory program ineligibility for three years.



Exemption is allowed if sufficient volumes exist to generate at least \$5,000 in income from aggregate crops on an annual basis; Livestock has also been added to this list.



As of the 2019 production year, cards will be issued for a three-year term. This will be implemented through a three year phase-in process.

All applications will be processed electronically and will be charged a fee based on the expiration date of their card. A full three-year exemption will cost \$150. **Mailed applications are no longer accepted.**

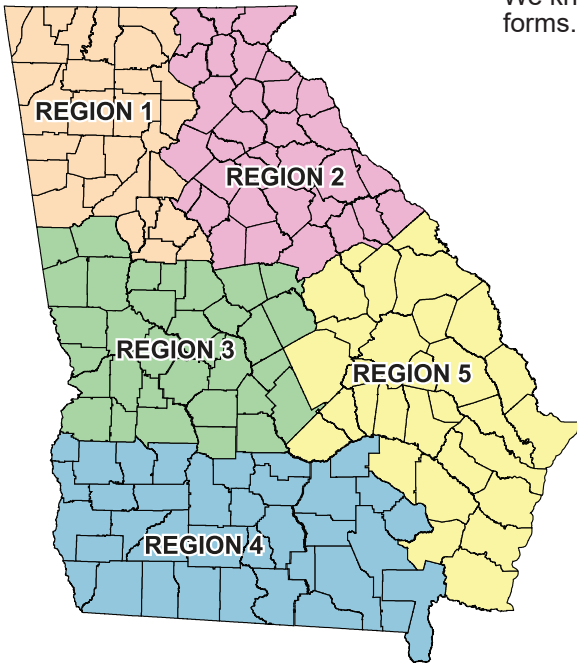


Wallet-sized plastic cards will be issued to cardholders. Cards will be mailed annually to all active accounts in order to signify the current year of eligibility (see reverse for example).

[FORMS.AGR.GEORGIA.GOV/GATE](https://forms.agr.georgia.gov/gate)

GATE Regional Compliance Officer Contacts

We know change can be hard. Please visit us online at forms.agr.georgia.gov/GATE for more information or frequently asked questions.



If you have a question that's not answered online, we encourage you to reach out to your regional GATE compliance officer.

REGION 1

Reggie Stowers

470-270-3823

Reggie.Stowers@agr.georgia.gov

REGION 2

Rick Hubert

470-279-1256

Rick.Hubert@agr.georgia.gov

REGION 3

Mike Copeland

470-825-6572

Mike.Copeland@agr.georgia.gov

REGION 4

Barry Deas

470-249-9575

Barry.Deas@agr.georgia.gov

REGION 5

John Allen Bailey

404-821-8407

John.Bailey@agr.georgia.gov

2019 wallet card and key fob (actual size)

FRONT: WALLET CARD



REAR: WALLET CARD



FRONT: 2 KEY FOBs



REAR: 2 KEY FOBs

